

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

JAMES COPPEDGE,	)	
	)	
Petitioner,	)	
	)	
v.	)	C.A. No. 23-mc-297-JLH
	)	
COMMISSIONER OF THE IRS,	)	
	)	
Respondent.	)	

**MEMORANDUM ORDER**

WHEREAS, Petitioner James Coppedge initiated this action with a document styled, “Contest of Lien,” in which he appears to dispute a federal tax lien on his property (D.I. 1);

WHEREAS, the docket does not reflect proper service on the government in accordance with Federal Rule of Civil Procedure 4(i), which requires, among other things, service on the United States Attorney for the district in which the action is brought;

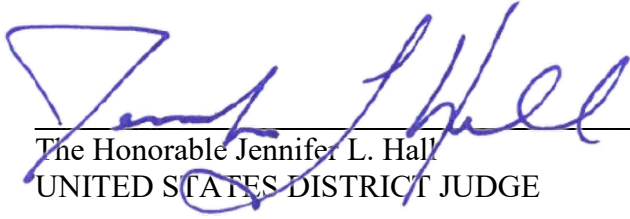
WHEREAS, this action is one of at least 20 actions filed in this Court by Petitioner since 2007, Petitioner’s filings in this action are mostly unintelligible, and it does not appear that Petitioner asserts any claim over which this Court has subject matter jurisdiction;

WHEREAS, this action was reassigned to me in January 2024;

NOW, THEREFORE, IT IS HEREBY ORDERED that:

1. Petitioner’s “Contest of Lien” is DENIED to the extent it requests relief from this Court.
2. Petitioner’s “Notice of Default and Dishonor” is DENIED to the extent it requests relief from this Court.
3. The Clerk of Court is directed to close this action.

March 4, 2025



The Honorable Jennifer L. Hall  
UNITED STATES DISTRICT JUDGE